

Books of Manufacturer
Cost Sheet/Statement of cost
for the month Ending December 2019

| Particulars | ₹ | Total Cost ₹ | Cost Per unit ₹ | |
|--|---|-----------------|-----------------------|---------------------------|
| RAW Materials | | 100000 | | |
| Direct Wages | | 60000 | | 4000 |
| Prime Cost | | 160000 | | <u>3000</u> |
| | | | | 1000 |
| Add: factory Overhead(50% of Wages) | | 30000 | | |
| Work Cost | | 190000 | | |
| Add: Office Overhead (20% of 190000) | | 38000 | | |
| Cost of Production | | 228000 | 57.00 | 1/4 of sales = 1/3 of co: |
| Less : Closing Stock of Finished Goods | | 57000 | | |
| Cost fo Goods Sold | | 171000 | | |
| Selling and Distirbutio ovehead (3000 X 1.50) | | 4500 | | |
| Total Cost /Cost of Sales | | 175500 | | |
| Profit (1/4 of sales or 1/3 of cost) | | 58500 | | |
| Sales | | 234000 | | |

st of sales